

CHITALDRUG DISTRICT.

Notification dated 22nd April 1927.

Notice is hereby given that owing to the default made in the payment of instalments of contract amount by Masoom Sah, Toll-Gate Contractor, Provincial Toll Gate, Tungabhadra Bridge at Harihar, the right to collect tolls at the Tungabhadra Bridge toll-gate, during the remaining part of the official year 1926-27, will be resold by public auction at the Sub-Taluk Office, Harihar, by the Deputy Commissioner or a Gazetted Officer, deputed by him on the 3rd May 1927 the present contractor being liable to make good the loss to Government, if any by the resale.

The intending bidder should deposit beforehand an amount equal to one-sixth of the contract amount, viz., Rs. 418 as earnest money.

The successful bidder who will be the contractor shall be bound by the conditions set forth in notification dated 19th May 1926, published on pages 302 to 305 of Part II-A of the *Mysore Gazette*, dated 27th May 1926.

D. SRINIVASA IYENGAR,
Deputy Commissioner.

MUNICIPAL AND LOCAL BOARDS.

No. L. 7527-44—L. B., 200-26-1, dated 21st April 1927.

In exercise of the powers vested in them under Section 100 of the Mysore District Boards Regulation III of 1926, the Government of H's Highness the Maharaja of Mysore are pleased to issue the following rules in regard to the utilisation of the income from Education Cess levied by the District Boards and the account procedure relating thereto:—

The Education Cess levied by District Board shall be credited in the treasury cash accounts to District Funds as a distinct entry. At the end of each month the total cess realised in the district either in cash or on payment orders issued by the Comptroller should be entered in the Pass Book of the District Board concerned and a foot-note appended giving details by treasuries of the items of revenue upon which the cess is realised.

The District Treasury Officer will furnish a statement of Education Cess credited every month in all the treasuries of the district to the Inspector-General of Education so as to reach him on or before the 10th of the succeeding month.

The amount payable on account of Education Cess on items of Forest Revenue will be adjusted by the Comptroller as in the case of Local Cess creditable to the District Boards and intimated to the Inspector-General of Education and the President of the District Board concerned before the close of the month in which such adjustment is made.

The amounts received on account of Education Cess will be credited in the District Fund Account under the head "Education Cess" under public debt heads. If there be any difference between the figures shown in the Treasury Pass Book and those taken in the accounts of the District Board immediate steps should be taken to reconcile the figures and the result of the reconciliation should be recorded in the Board's cash account of the month concerned and intimated to the Inspector-General of Education whenever necessary.

The Education Cess levied in each district will be utilised solely for purposes of education in the district concerned. The following are some of the purposes for which the amount may be sent:—

1. Conversion of Aided Schools into Government Institutions.
2. Opening of new Primary Schools.
3. Development of Primary Schools into Incomplete Middle Schools.
4. Development of Incomplete Middle Schools into Full Middle Schools.
5. Improvement of staff in Primary and Middle Schools.
6. Opening of Practical Instruction Classes.
7. Opening of New Middle Schools.
8. Opening of Vocational or Residential Middle Schools.
9. For paying Grants-in-aid to New Primary Schools.

The accumulated collections, if any, or cess funds will also be utilised for the improvement and construction of Primary and Middle School Buildings and for the initial equipment or for the improvement of equipment of schools of these grades.

The Inspector of Primary and Middle Schools shall prepare schemes of development of Primary and Middle School Education, consistent with the objects referred to in Rule 5, and forward the same to the District Board concerned for opinion and submit the same to the Inspector-General of Education duly revised in the light of the opinion, if any, given by the District Board. If the Inspector-General does not agree with the opinion of the District Board in any point or matter, he will bring the same to the notice of Government and obtain orders. In the case of Girls' Schools the Inspector of Primary and Middle Schools will get the programme of development from the Inspectress of Girls' Schools and include the same in his proposals to the District Board.

The Inspector of Primary and Middle Schools shall also prepare a programme of building works (both original and improvement) to be taken up in the ensuing year out of cess funds, indicating the estimated cost of each work and the amount of contribution which the District Board has to pay out of the Education Cess Fund and forward the same to the President, District Board, in January every year for consideration at the time of the preparation of the Annual Budget Estimates by the District Board. The District Board shall consider the programme so received and make suitable provision in the District Board Budget for the same under "Education Cess" and intimate forthwith to the Inspector of Primary and Middle Schools the amount provided by the Board, therefor. The Inspector of Primary and Middle Schools will submit the same to the Inspector-General of Education. If the Inspector-General does not accept the modifications or additions, if any, suggested by the District Board he will bring the matter to the notice of Government and obtain orders.

All charges debitable to Education Cess Funds will be drawn on bills of the Education Department against the provision made in the State Budget and paid by the treasuries and included in the list of payments of the Education Department. The Inspector-General of Education will prepare at the end of each quarter a detailed bill of charges so disbursed and send the same with the certificate of his Financial Assistant recorded thereon, to the President of the District Board concerned who will, after satisfying himself that the expenditure billed for relates to his district issue a crossed cheque in favour of the Treasury Officer for the amount of the bill. The amount of the cheque will be charged in the District Fund Accounts to the debt head "Education Cess."

"The charges on account of separate establishment, if any, sanctioned by the Government for work in the District Board Office in connection with the utilisation of cess funds will be drawn by the President of the District Board concerned and debited to Education Cess Funds of the district due intimation of the charges so drawn being given monthly or quarterly to the Inspector-General of Education so as to keep him informed of the total expenditure debited to cess funds."

Recurring charges debitable to cess funds and recoverable from the District Boards on account of new schools opened for the development of existing ones may be calculated on the sanctions accorded and the dates of starting or closing of schools without reference to the actual charges incurred.

The President of the District Board shall meet the bill immediately on presentation by the Inspector-General of Education and if there should be any charge which the District Board does not admit or is found incorrect, it may be got short drawn in subsequent bills.

A suitable *proforma* account distinguishing therein recurring and non-recurring charges and showing the opening and closing balances under each kind will also be maintained by the District Board.

The Inspector-General of Education shall, in respect of the institutions maintained wholly or in part from the Education Cess, have the same powers of sanction as in the case of Government Institutions, provided that for all the recurring items of expenditure debitable to the cess funds and for expenditure on any item objected to by the District Board, the previous sanction of Government shall have been obtained.

The recurring charges sanctioned by the Government shall be first charge on the Education Cess of a district.

Works once commenced should be carried on from year to year until completion without interruption, fresh works being undertaken only with due regard to the requirements of incomplete works.

In addition to the quarterly statement of charges prescribed in Rule 8, a quarterly statement of expenditure on each work included in the programme will be sent by the Inspector-General of Education to the President of the District Board for the information of the Board.

Should the District Boards pass any resolutions on quarterly statements of expenditure, or the inspection note, if any, of the President or the Vice-President, or on the motion of any Member of the Board, the Inspector-General of Education will take such action as he considers necessary to give effect to the said resolutions and in case of any difference of opinion the matter shall be referred to Government for orders.

In all matters of difference of opinion between the Education Department and the District Board which are brought to the notice of Government the decision of Government will be final.

No. 7433—Ml. 66-26-12, dated 16th April 1927.

The term of the Municipal Council of Narasimharajapura which was extended up to the 1st March 1927 in Notification No. L. 4596—Ml. 66-26-8, dated the 17th January 1927 is further extended up to the end of April 1927, pending its reconstitution.

By Order,
R. RANGA RAO,
General Secretary to Government.